

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.775/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2018-19

The Tamil Nadu Tourism Development Corporation Employees Cooperative Thrift & Credit Society, Ltd., 2, Tourism Building, Walajah Road, Off Anna Salai, Chennai 600 002. Vs. The Income Tax Officer, Non Corporate Ward 9(1), Chennai.

**[PAN: AAABT2656F]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri G. Reddi Prakash, FCA  
प्रत्यर्थी की ओर से/Respondent by : Shri D. Hema Bhupal, JCIT  
सुनवाई की तारीख/ Date of hearing : 11.07.2024  
घोषणा की तारीख /Date of Pronouncement : 19.07.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 22.01.2024 passed by the Id. CIT(A) [NFAC], Delhi for the assessment year 2018-19.

2. At the outset, we note that the claim of the assessee made under section 80P of the Income Tax Act, 1961 ["Act" in short] was denied for

not filing the return of income within due date prescribed under section 139(1) of the Act.

3. The Id. AR Shri G. Reddi Prakash, C.A. drew our attention to Circular No. 13/2023 dated 26.07.2023 of CBDT and submits that the CBDT has directed all the CCsIT/DGsIT, shall admit all the pending as well as new applications for condonation of delay in furnishing return of income claiming deduction under section 80P of the Act. Further, the Id. AR drew out attention to the order of the Coordinate Bench of the Tribunal in the case of S432 Kudimenahalli Primary Agricultural Cooperative Credit Society v. ITO in ITA No. 195/Chny/2024 dated 04.06.2024 for the assessment year 2019-20 and submits that this Tribunal, on an identical issue in similar facts, remanded the matter to the file of the Assessing Officer to re-decide after the decision of CBDT on condonation petition. In the present case, the application of the assessee dated 09.12.2021 seeking condonation of delay is pending before the Id. PCCIT, Tamil Nadu. Therefore, we deem it proper to remand this matter to the file of the Assessing Officer for fresh adjudication in terms of the decision that may be arrived by the Id. PCCIT in the delay condonation petition filed by the assessee. Thus, the grounds Nos. 1 to 7 are allowed for statistical purposes.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 19<sup>th</sup> July, 2024 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 19.07.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.